

EXHIBIT C

**SUMMARY OF MATTERS WITH RESPECT TO
FIRST INTERIM APPLICATION OF
ANDREWS KURTH LLP
FOR THE PERIOD OF AUGUST 1, 2008 TO NOVEMBER 30, 2008**

Matter Name	Total Hours	Fee Amount	Disbursement Amount
DIP FINANCING/CASH COLLATERAL	30.50	\$16,360.00	
EMPLOYMENT OF PROFESSIONALS/ FEE APPLICATION	32.30	\$17,252.00	\$863.41
PLAN AND DISCLOSURE STATEMENT	395.10	\$235,003.50	\$12,371.75
TAX MATTERS	68.50	\$48,927.50	\$142.26
BUSINESS OPERATIONS	3.60	\$2,436.50	
CASE ADMINISTRATION	16.90	\$4,467.50	\$402.98
CLAIMS	25.50	\$15,266.50	\$.35
COMMITTEE MATTERS	100.00	\$65,418.50	\$2,873.75

Total Services	\$405,132.00
Total Disbursements	<u>\$16,654.50</u>
Total Current Services and Disbursements	\$421,786.50